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#### BEFORE THE ARIZONA CORPORATION COMM.

COMMISSIONERS

2006 JUN -8 P. 3: 32

JEFF HATCH-MILLER, Chairman WILLIAM A. MUNDELL AZ CORP COMMISSION MARC SPITZER

DOCUMENT CONTROL

MIKE GLEASON KRISTIN K. MAYES

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR AUTHORITY TO IMPLEMENT ARSÉNIC COST RECOVERY MECHANISMS FOR ITS AGUA FRIA WATER, SUN CITY WEST WATER. HAVASU WATER, AND TUBAC WATER DISTRICTS

DOCKET NO. W-01303A-05-0280

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS SUN CITY WEST WATER AND WASTEWATER DISTRICTS.

DOCKET NO. WS-01303A-02-0867

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS MOHAVE WATER DISTRICT AND ITS HAVASU WATER DISTRICT.

DOCKET NO. WS-01303A-02-0869

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY. INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS ANTHEM WATER DISTRICT, ITS AGUA FRIA WATER DISTRICT. AND ITS ANTHEM/AGUA FRIA WASTEWATER DISTRICT.

DOCKET NO. WS-01303A-02-0870

ARIZONA-AMERICAN WATER COMPANY'S NOTICE OF FILING REVISED STEP-ONE ACRM **SCHEDULES FOR ITS** AGUA FRIA WATER DISTRICT

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#### ARIZONA-AMERICAN WATER COMPANY AGUA FRIA WATER DISTRICT NOTICE OF FILING REVISED STEP-ONE ACRM SCHEDULES

Arizona-American Water Company hereby submits revised Step-One ACRM schedules for its Agua Fria Water District. There are two minor adjustments to the initial schedules. The first adjusts the AFUDC rate to the one approved for the Company in Decision No. 67093. The second adjustment is to accept, for this case only, RUCO's adjustment to remove allocated engineering overheads from the amount to be recovered through the ACRM. The net effect of these two adjustments is to reduce the requested Step-One ACRM surcharges to \$1.37 for the monthly minimum charge and \$0.1598 per 1000 gallons to the commodity rate. These are the identical amounts recommended by RUCO in its June 2, 2006, Revised Report in these dockets.

As it has stated, Arizona-American believes that its allocated engineering overheads are properly accounted for under the Uniform System of Accounts, a position that Staff supported at the June 1, 2006, Commission open meeting. There is also no policy reason to discourage arsenicremediation investment by singling out these legitimate costs and excluding them from recovery through the ACRM. However, to eliminate contentious issues, at this time Arizona-American agrees not to recover these engineering overheads until new rates go into effect after its next general rate case for its Agua Fria Water District. Arizona-American's agreement is without prejudice to requesting recovery for similar overheads in a Step One ACRM filing for another district.

in G. Month Craig A. Marks Corporate Counsel Arizona-American Water Company 19820 N. 7<sup>th</sup> Street Suite 201 Phoenix, Arizona 85024 (623) 445-2442 Craig.Marks@amwater.com

Arizona Corporation Commission

Arizona Corporation Commission

Residential Utility Consumer Office

Arizona Utilities Investors Association

By:

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Balan	Balance Sheet	₹.	[9]	<u>D</u>
Line		Total Company	Agua Fria Water	Capital Structure Per
Ś	Description	<u>Dec. 2005</u>	Dec. 2005	Decision 67093
₩ (	ASSETS			
N 6	Construction work in progress	\$ 521,200,065 53,657,402		
) <b>4</b>	Accumulated depreciation	(106,107,261)		
2	Utility plant acquisition adjustment	30,318,303		
9 1	Other utility plant adjustments	•		
<b>~</b> •				
ထတ	Sub-total Utility Plant	\$ 499,074,509		
19	Non-Utility property	111,151		
7	Other investments	13,541,604		
5 5				
<u>4</u>	Current Assets	19,507,626		
16	Deferred debits	13,242,236		
17				
28	Total Assets	\$ 545,477,126		
19				
2 2	CAPITAL AND LIABILITIES			
5	Common Stock	\$ 522,880		
55	Paid in capital			
33	Retained Earnings	(22,486,000)		
4 5				/80 00
2 2	i otal common equity	97,505,100	4,632,022	0/6:60
27	Preferred stock	•		
78	Long term debt	198,757,395	\$ 22,340,965	60.1%
8 6	Total canitalization	\$ 291.262.503	\$ 37 172 987	100%
3 8	י טומו כמאומודמווטוי		1	
32				
33	Current liabilities	58,869,647		
94 8				J.
3 %	Deferred prodite	174 885 102		
37	2505			
88 8	Contributions in aid of construction	20,459,874		
§ 4	Total capital and liabilities	\$ 545,477,126		
4		l		
4				
43		ed in Decision No. 67093	: 60.1% debt and	d 39.9% equity
4	Dec. 2005 results restated to reflect \$23.7m write-off of goodwill	write-off of goodwill		
45	*Does not reflect \$35m equity infusion of March 2006	th 2006		

<sup>&</sup>lt;sup>1</sup>Allocated on basis of capital structure approved in Decision No. 67093: 60.1% debt and 39.9% equity <sup>2</sup>Dec. 2005 results restated to reflect \$23.7m write-off of goodwill

<sup>&</sup>lt;sup>3</sup>Does not reflect \$35m equity infusion of March 2006

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	ζ.	<u>o</u>
	Total	Agua Fria
Description	Company <u>Dec. 2005</u>	Water Dec. 2005
Operating Revenues		
Water Revenues	37,508,707	11,172,824
Sewer Revenues	13,101,144	1 647 075
Otner Revenues Total Operating Revenues	55,694,120	12,719,899
•		•
Operating Expenses		•
Total Maintenance & Operations Expense	33,627,505	6,876,337
Depreciation & Amortization	14,695,301	3,170,970
General Taxes	2,363,299	324,641
Income Taxes	(1,898,318)	109,505
Total Operating Expenses	48,787,787	10,481,452
Utility Operating Income	6,906,333	2,238,446
Other Income	3,509,992	441,727
Income Before Interest Charges	10,416,325	2,680,173
Interest Charges	9,576,936	2,056,035
on one	839,389	624,138
Corporate Division Allocator Central Division Allocator		21.78% 24.26%
		•~
		.4

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Arizona-American Water Company Agua Fria Water District Docket No. W-01303A-05-0280 et. al. Period Ending December, 2005 Earnings Test

	[A] Agua Fria Water	[8]	Ō	<u>0</u>	Ē	E	[G] Agua Fria Water
	Dec. 2005 <u>Actual</u>	ADJ -1	ADJ-2	ADJ-3	ADJ-4	<u>ADJ-5</u>	Dec. 2005 Adjusted
ng Kevenues Total Operating Revenues	12,719,899	•	•	•	•	1	12,719,899
rating Expenses Total Maintenance & Operations Expense	6,876,337	(16,498)	•	1	1	ı	6,859,839
Depreciation & Amortization	3,170,970		(470,281)	•	•		2,700,689
	109,505	•		,	568,567	•	678,072
Total Operating Expenses	10,481,452	(16,498)	(470,281)	•	568,567	•	10,563,240
Utility Operating Income	2,238,446	16,498	470,281	,	(568,567)		2,156,658
	441,727		1	1	r	(441,727)	,
Income Before Interest Charges	2,680,173	16,498	470,281	•	(568,567)	(441,727)	2,156,658
	2,056,035		,	(978,019)	•	r	1,078,017
	624,138	16,498	470,281	978,019	(568,567)	(441,727)	1,078,642
Rate Base - O.C.L.D. (Sch. 7 Ln. 32 Col. D)	37,172,987						37,172,987
Authorized ROR (Dec. 67093)	6.50%						6.50%
	,						i
Actual ROR (Ln. 11 + Ln. 21)	6.02%	***	•				5.80%
Operating Margin (Ln. 11 + Ln. 2)	17.60%						16.95%
Interest Coverage (Ln. 11 + Ln. 8 + Ln. 17)	1.14	ø					2.63
Allocated Equity (Sch. 1 Ln. 25 Col. C × Ln. 21)	14,832,022						14,832,022
Authorized ROE (Dec. 67093)	800.6						%00.6
Actual ROE (Ln. 19 + Ln. 31)	4.21%						7.27%

Arizona-American Water Company Agua Fria Water District Docket No. WS-01303A-02-0869 Period Ending December 31, 2005 Earnings Test ADJ-1

	Adjust Rate Case expense to reflect authorized Rate Case expense	Authorized Rate Case expense (Dec. 67093)	Actual Rate Case expense	Adjustment to Regulatory Expense	A dinotes of to Dange (Evapores	Adjustifier to Revenues/Experisos																									
Line No.	- 2	ω 4	დ დ	7	ω α	» :	5 5	: 5	<u> </u>	4	, <u>r</u>	5 6	17	. 20	19	20	7	23	23	24	22	56	27	28	53	30	સ	32	3 6	y %	3

Authorized Rate Case expense (Dec. 67093)
Actual Rate Case expense
Adjustment to Regulatory Expense
Adjustment to Revenues/Expenses

\$ (16,498)

\$ (16,498)

24,436 40,934

Line		

Actual Depreciation & Amortization	\$ 3,170,970
-	
Remove: Depreciation on UPAA (Utility Plant Acquisition Adjustment)	(217,842)
Remove: Amortization of intangible asset (related to Citizens premium)	(55,095)
Remove: Amortization of regulatory CIAC	(197,344)
Subtotal Removed	\$ (470,281)
Adjusted Depreciation & Amortization	2,700,689
Adjustment to Depreciation & Amortization	\$ (470,281)
Adjustment to Revenues/Expenses	\$ (470,281)

35

chronized interest/remove interest on acquisition debt	\$ 2,056,035	37,172,987	93) 2.90%	ad Interest Expense \$ 1,078,017	\$ (978,019)	\$ (978,019 <u>)</u>														
Adjust Interest expense to reflect synchronized interest/remove interest on acquisition debt	Actual Interest expense	Rate Base - O.C.L.D.	Weighted Cost of Debt (Dec. 67093)	Synchronized Interest/Adjusted Interest Expense	Adjustment to Interest Expense	Adjustment to Revenues/Expenses														
No. 1 Pos	4 ro	9 ~ (	დ თ <sup>(</sup>	2 = 9	2 6 2	<del>4</del> <del>6</del> 4	1 0	<u>\$</u>	20	2.5	3 8	24 2	2 8	27	28	3 8	31	32	3 ¥	35

	\$ 2,834,730 1,078,017 1,756,713	122,408	1,756,713 122,408 1,634,305	7,500 6,250 8,500 91,650 441,764	\$ 555,664 \$ 678,072	\$ 20,341	\$ 89,164	
ents		6.968%						
Adjust Income Taxes to Reflect Other Adjustments	Operating Income Before Inc. Taxes Interest Expense Arizona Taxable Income	Less Arizona Income Tax Arizona Income Tax Rate =	Federal Income Before Taxes Less Arizona Income Taxes Federal Taxable Income	FEDERAL INCOME TAXES: 15% BRACKET UP TO 34% BRACKET UP TO 39% BRACKET UP TO 34% BRACKET UP TO	Federal Income Taxes: Total Income Tax	Actual State Income Taxes Adjustment to State Income Taxes	Actual Federal Income Taxes	Adjustment to receival income Tax expense  Total Adjustment to Income Tax expense  Adjustment to Revenues/Expenses
Line No. 1 Adjus 2	เพ 4 เข ส	•				25 25 7 27 26 7	•	

568,567

568,567

\$ 466,499

\$ 102,067

Arizona-American Water Company Agua Fria Water District Docket No. WS-01303A-02-0869 Period Ending December 31, 2005 Earnings Test ADJ-5

 $\begin{array}{c} \text{Line} \\ \text{No.} \\ \text{No$ 

Remove Other Income

Total Other Income

Adjustment to Other Income

Adjustment to Revenues/Expenses

\$ 441,727

\$ (441,727)

Below the line.

Arizona-American Water Company Agua Fria Water District Docket No. W-01303A-05-0280 et. al. Period Ending December, 2005 Rate Review

ר מומר				12 Months	Arsenic		
			Per	Ended	Treatment		
Line		Δ	Decision	Dec. 2005	Plant	:	
Š	Description	<u>.</u>	67093	Adjusted	Increase	Adjusted	
- 1	Operating Revenues		0,00	4000	410001	40,000,010	
ი ი	lotal Operating Revenues	., <del>,,</del>	5,916,460	\$ 12,719,899	4/6,0/1,	\$ 13,696,672	
4	Operating Expenses						
2	Total Maintenance & Operatings Expense	•	2,950,869	6,859,839	•	6,859,839	
9	Depreciation & Amortization	•	1,157,575	2,700,689	270,914	2,971,603	
^	General Taxes		323,468	324,641	•	324,641	
œ	Income Taxes		401,131	678,072	349,726	1,027,798	
<b>ග</b> ්	Total Operating Expenses	•	4,833,043	10,563,240	620,641	11,183,881	
£ :			277	0.4.0	000	740 004	
= ;	Utility Operating Income		1,083,417	2,156,658	556,553	2,712,991	
<u>4</u> € :	Rate Base O.C.L.D. (Sch. 7 Ln. 32)	\$	\$ 16,665,182	\$ 37,172,987	\$ 8,558,951	\$ 45,731,939	
4 5	Authorized ROR (Dec. 67093)		6.50%	6.50%	6.50%	6.50%	
16							
7 4	Actual ROR (Ln. 11 + Ln. 13)		6.50%	5.80%	6.50%	5.93%	
6 (	Operating Margin (Ln. 11 + Ln. 2)		18.31%	16.95%	47.27%	19.52%	
828	Interest Expense (synchronized interest)	€9	483,290	\$ 1,078,017	\$ 248,210	\$ 1,326,226	
3 23 25	Interest Coverage (Ln. 11 + Ln. 8 + Ln. 21)		3.07	2.63	3.65	2.82	
52 4	Other Income and Deductions		•	•	•	•	
27.8	Allocated Equity (Sch. 1 Ln. 25 Col. C × Ln. 13)	€	6,649,408	\$ 14,832,022	\$ 3,415,022	\$ 18,247,044	
9 23 2	Authorized ROE (Dec. 67093)		8.00%	8.00%	%00 <sup>.</sup> 6	%00.6	
3 22 5	Actual ROE (Ln. 11 - Ln. 21 + Ln. 25 + Ln. 27)		9.00%	7.27%	8.00%	%09'.	
3 88 5	Corporate Division Allocator		21.78%	21.78%	21.78%	21.78%	
35	Central Division Corporate Allocator		24.26%	24.26%	24.26%	24.26%	

Arizona-American Water Company Agua Fria Water District Docket No. W-01303A-05-0280 et. al. Period Ending December, 2005 Arsenic Revenue Requirement

Arsenic Plant (revenue requirement)  Assenic Plant (revenue requirement)  Depreciation rate  Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Depreciation rate Recoverable O&M costs Recoverable O&M costs Recoverable O&M costs net of tax savings 1  Recoverable O&M costs net of tax savings 1  Required Pate of Return  Required Pate of Return  Required Operating Income Operating Income deficiency  Required Operating Income deficiency  Required Operating Income deficiency  Required Rate of Return  Conservative Rate of Not of 2010 gallons  Commodity Rate of 14,000 gallons  Commodity Rate of 13,001 gallons and over 2,0600  Commodity Rate 13,001 gallons and over 2,0600  Commodity Rate 13,001 gallons and over 2,0600  Commodity Rate 15,001 gallons and over 2,0600  Commodity Rate Not 10,000 gallons 2,0600  Commodity Rate			[A]	<u>@</u>	<u>5</u>	er:
s net of tax savings¹ -1.94% n² 6.50% come 722,677 722,677 1.62863 ion factor² 5.1,76,974  S 1,176,974  S 1.37  Current Rates Proposed Per Dec. Per Dec. 9.08 1.3800 0.1598 11,390 0.1598 6c. 67093	enic Plant Revenu Arsenic Plant in S Depreciation rate Depreciation expe	Arsenic Plant Revenue Requirement Arsenic Plant in Service/Rate Base Depreciation rate Depreciation expense	8,55			
\$ (166,345) -1,94% n** 6.50% 556,332 72,677 1,62863 siency 1,62863 \$ 1,176,974  Current Rates Proposed Per Dec. 67093  Current Rates 9.08 1.3800 0.1598 11 gallons and over 9.08 2.0600 0.1598 9.09 0.1598 9.09 0.1598	epreciatio	n expense net of tax savings¹ e O&M costs	166,345			
FReturn <sup>2</sup> ing Income e deficiency onversion factor <sup>2</sup> 1.62863  1.62863  5.00  1.62863  5.1,776,974  5.00  67093 5.1,776,974  For Dec. 67093 5.100 61598 5.137 5.13,000 gallons 5.13,000 gallons 5.13,000 gallons 6.13,000 gallons	ecoverab nic Opera	le O&M costs net of tax savings' ting Income	5			
ing Income 556,332  re deficiency 722,677  1 62863  5 1,176,974  Current Rates Proposed ACRM Per Dec. ACRM 67093  8 1,37  9 0 to 4,000 gallons  9 4,001 to 13,000 gallons  1 2,060  0 1598  1 per Dec. 67093  9 per Dec. 67093	Rate of return Required Rate	urn kate of Return²	6.50%			
1,62863  \$ 1,176,974  \$ 1,176,974  Current Rates Proposed ACRM Per Dec. 67093  \$ 1,176,974  \$ 1,176,974  ACRM ACRM For Dec. 67093  \$ 1,176,974  ACRM ACRM STORE ST	tequired (	Required Operating Income Operating Income deficiency	556,332 722,677			
Current Rates Proposed Per Dec. ACRM 67093 67093 8 1.37 8 0 to 4,000 gallons 9 4,001 to 13,000 gallons 9 13,001 gallons and over 2.4870 9 1598 9 15,001 gallons and over 2.4870 9 1598	ross rev	Gross revenue conversion factor <sup>2</sup>				
Current Rates Proposed Per Dec. ACRM 67093 Surcharge 67093 \$ 1.37 \$ 0 to 4,000 gallons 1.3800 0.1598 13,001 gallons and over 2.4870 0.1598 per Dec. 67093		Guon	R			
Current Rates Proposed Per Dec. ACRM 67093 Surcharge Pro 67093 \$ 1.37 \$ 0 to 4,000 gallons 4,001 to 13,000 gallons 13,001 gallons and over 2.4870 0.1598 per Dec. 67093						
ter \$ 5093 Surcharge Pro Dec. ACRM 67093 Surcharge Pro 0 to 4,000 gallons 2.0600 0.1598 2.0600 0.1598 2.4870 0.1598 per Dec. 67093			Current Rates	Proposed		
ter \$ 5008 \$ 1.37 \$ 1.37 \$ \$ 0.00 gallons \$ 1.37 \$ \$ 1.37 \$ \$ 1.37 \$ \$ 1.30 \$ 1.300 gallons and over \$ 2.4870 \$ 0.1598 \$ 1.300 gallons and over \$ 2.4870			Per Dec.	ACRM		酉
ster \$ 9.08 \$ 1.37 \$ 0 to 4,000 gallons 0.1598 0.15	Rates		670	Surcharge		pesc
0 to 4,000 gallons 1.3800 0.1598 0.15	finimum	Minimum 5/8" Meter		\$ 1.37	€>	0.45
13,001 gallons and over 2.4870 0.1598 per Dec. 67093	ommodit ommodit	y Rate 0 to 4,000 gallons	1.3800	0.159		2398 2198
ах rate per Dec. 67093 67093	ommodit	y Rate 4,001 to 13,000 galloris y Rate 13,001 gallons and over	2.4870	0.159		6468
ıx rate per Dec. 67093 67093						
х rate per Dec. 67093 67093						
х rate per Dec. 67093 67093						
	<sup>3</sup> 38.5986 % tax rate <sup>2</sup> Decision no. 67093	к rate per Dec. 67093 67093				

Arizona-American Water Company Agua Fria Water District Docket No. W-01303A-05-0280 et. al. Period Ending December, 2005 Surcharge Calculation

Surch	Surcharge Calculation	₹	[8]	[0]	<u>[</u>	<u> </u>	Ē	<u></u>	Ξ
Line No	Growth	Customers	Total Gallons Sold	Gallons Sold Per Cust.					
-	Dec. 2004 (Year 1)	21,375	3,470,120	162.34					
7	Dec. 2005 (Year 2)	26,514	3,894,380	146.88					
က	Year 2 minus Year 1	5,139	424,260						
4 1	Percentage Change	24.04%	12.23%	-9.53%					
က (	Avg Gallons (Col B Ln 1 + Col B Ln 2 + 2)	(7±7)	3,002,230						
1 0									
- 0		Ауегаде	Estimated	Estimated					
σ		Customers at	Customers at	Average	Monthly	Minimum	Equivalent	Fixed In	Fixed Increment
, <del>C</del>	Meter Size	12/31/2005	12/31/2006	Customers	Minimum	Multiples		Monthly	lu I
F	Resid. 5/8-inch	22,172	27,503	24,837	\$ 9.08	1.0	24,837	\$ 1.37	\$ 407,657
12	Resid. 3/4-inch	•	•	•	9.08	1.0	,	1.37	•
13	Commerc. 5/8-inch	42	52	47	9.08	1.0	47	1.37	772
7	Commerc. 3/4-inch	•	•	•	9.08	1.0	•	1.37	•
. 5	1-inch	1,773	2,199	1,986	23.24	2.6	5,083	3.50	83,435
9. 9	1.5-inch	181	225	203	48.58	5.4	1,085	7.32	17,805
17	2-inch	309	383	346	72.86	8.0	2,778	10.98	45,588
. 62	3-inch	106	131	119	142.55	15.7	1,864	21.47	30,597
5 6	4-inch	<b>~</b> -	-	ν	191.75	21.1	24	28.88	388
20	6-inch	က	4	ო	369.55	40.7	137	55.67	2,245
21	8-inch	•	,	•	726.26	80.0		109.40	•
29	Total	24,587	30,498	27,543			35,855		588,487
30					:				
31				Minimum	Commodity				
32	Calculation of Surcharge			Surcharge	Surcharge				
33	Total costs to be recovered (Sch. 5 Col A	5 Col A Ln 13)	\$ 1,176,974						
34	_	2)		\$ 588,487					
35	Commodity Revenue (Col B Ln 33 + 2)	3 + 2)			\$ 588,487				
36									
37	Mor	ler							
38		12 Months)		430,257					
ဇ္တ (	Minimum Surohanda (1 n 34 ± 1 n 38)	38)		1 37					
<del>4</del> ;		(2)							
4 4	Average Gallons (Col B Ln 5)			, a	3,682,250				
43				,					
4	Commodity Surcharge (Ln 35 + Ln 42)	n 42)		H	\$ 0.1598				

Rate Base	Pellod Ending December, 2005 Rate Base		2	. 5	2	ũ	<u> </u>
		₹	<u></u>	Σ	<u>5</u>	Ĩ	<u>.</u>
LINE		Per Decision <u>67093</u>	Arsenic Treatment Plant Increase	Decision Plus Arsenic Treatment <u>Plant</u>	Actual Balance <u>Dec. 2005</u>	Arsenic Treatment Plant Increase	Actual Balance Plus Arsenic Trtmt. <u>Plant</u>
- 0 m 4 m	Utility Plant Gross Utility Plant in Service Accumulated Depreciation Arsenic Removal Facilities Accumulated Depreciation of Arsenic Plant	\$ 51,062,107 (5,020,828)	8,558,951	\$ 51,062,107 (5,020,828) 8,558,951	\$ 141,158,689 (13,175,897)	8,558,951	\$ 141,158,689 (13,175,897) 8,558,951
9 1	Net Utility Plant in Service	\$ 46,041,279	\$ 8,558,951	\$ 54,600,230	\$ 127,982,791	\$8,558,951	\$ 136,541,742
2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Deductions Advances in Aid of Construction Impurted Regulatory Advances Accum. Amortization of Regulatory AIAC	- 27,385,370 -		27,385,370	70,411,837 27,385,370 (16,852,535) 8,551,263		70,411,837 27,385,370 (16,852,535) 8,551,263
4 6 6 7	Accum. Amortization of CIAC Imputed Regulatory Contributions Accum. Amortization of Regulatory CIAC	1,973,438		- 1,973,438 -	(363,170) 1,973,438 (789,375)		(363,170) 1,973,438 (789,375)
20 19 27	Customer Meter Deposits Deferred Income Taxes & Investment Tax Credits	17,289		17,289	31,749 461,227		31,749 461,227
588	Total Deductions	\$ 29,376,097	+	\$ 29,376,097	\$ 90,809,804	€9	\$ 90,809,804
24 25 25 25 25 25 25 25 25 25 25 25 25 25	Additions Unamortized Finance Charges Deferred Tax Assets Allowance for Working Capital Utility Plant Acquisition Adjustment		s		1 1 1		
38588	Total Additions Total Rate Base	\$ 16,665,182	\$ 8,558,951	\$ \$ 25,224,133	\$ 37,172,987	\$ - \$8,558,951	\$ - \$ 45,731,939
8 % %							

Adjusted	Total	7,466	3,712	061.5	4,520	2,150	6,820	308	5.815	7.240	251	42.214	(81.218)	(36.651)	(58,133)	1,099	200	17,773	10,772	258,556	314 222	12.219	310,521	10.415	307,111	8,017	360,463	38,951	31,601	14,432		43,352	123	9	110,355	(125,081)	48,500	253 192	124 272	3,670,125	43,679	14,314	195,980	102,181	6/0'90
Adjust	Overhead		f	( )	6	(315)	6	0	(9)	(380)	E					(245)	3	( <del>)</del>	(222)	;	(135)	(100)	(901)	(153)		(133)		(103)	(202)			(1,405)	6	ì	(4,990)	į	(7,1,2)	(ana'r)							
Adjust	Equity																							(185)		(20	!	(221)	(311)			(372)			(517)		(4°5)	3	(073)	n f	99	(98)			
Adjust																								34		(16)	į	(47)	(24)	į		(23)			(40)	•	€ €	2	677	() ()	⊕ (	8			
	ī	7,466	3,712	3,213	4.529	2,465	6,829	308	5.820	7.620	252	42 244	(84 248)	(38.651)	(58,133)	1,344	563	17,787	10,994	258,556	8,878	12 128	310,521	10.766	307,111	8,366	360,463	40,298	32.438	14,432	61	45,157	126	10	115,901	(125,081)	51.731	253 102	121,000	3,670,125	43,753	14,407	195,980	102,181	68,875
105375 -	Equity		0	18	32	55	99	86	56	128	163	663	182	3		258		584	348		<b>6</b>	445	Ĭ	505	3	252		621	851			1,018	•	•	1,416		123	7 152	1,105		188	236			_
105350 -	Debt		0	2	19	30	36	53	25	g	88	358	3	8		139		142	188		216	230	ŝ	273		298		332	459			220	•	•	764	;	88	3 860	2,000	<b>.</b>	5	128	ļ		
105280 -	Bidgs																																										10,548		
105275 -	Services			8	1,120							1 183	١	(40,485)	(60.726)				1,615					2 705	3			28,100	27.950			34,400			108,732		49,365	1	121,410		39,965		195,980		
105270	Charges	6,717	3,265	3,012	3,137	2,066	6,452	157	5 BB1	7 044	5	37 540	27,010	17,091	2,253	323		17,120	8,621		8,128	40.697	10,03	B 866		6,526		10,199	1 293			7,561			٥		•	, 00 00	200	5,172	2.847	1,843			2,351
105301	Overhead			17	6	315	6	٥	4	986	3	797	Ĉ,			245		<b>‡</b>	222		135	*	2	163	3	133		103	502			1,405	•	,	4,990		2,177	900.5	107'01					-	
105250 -	Overhead	205	110	28	59		79					787	004	200	12	133						200	305			311		335	505	}	22	8	37	2 2				, 606.0	5,303	23	244				200
200	Co. Labor	544	336	67	149		187					1301	1,204	2 5	228	245						303	805			548		90	878	5	38	143	f	0 6	,				4,095	395	408				895
105175 -	infrastr																																							_					
	M&S													6	200			247					6	396	ę,												•	,	1,102	1,800					
105125 -	Bidgs																																												
GLOBJ)	History																																			_									
CWIP Acct. (GLOBJ)	Accruals																563	198 213	2120	258,556		314,222	310 624	170'016	307.111		360,463	07077	(1,/49,049)	14 432			110,649			(125,081)	_			3.670.125					_
Work Order /	Subjedger (GLSBL)	150028302	50028302	50028302	50028302	50028302	50028302	5002000	20020200	50028302	50028302	50028302		50028302	50066419	50028302	50051116	50028302	50028302	50051116	50028302	50051116	50028302	20021110	50028302	50028302	50051116	50028302	91116006	50028302	50066419	50028302	50051116	50066419	50028302	50051116	50066419	50067913		50028302	50066419	50067913	50072320	50067908	50067813
	FACILITY	1		L	L	7 AF WP	P AE WD1	1 AV 1 AV 0	AF WP1	10 AF WP1	11 AF WP1	12 AF WP1		1 AF WP1		AF WP1		3 AF WP1	A AF WP1		AF WP1		6 AF WP1		AF WP1	AF WP1		AF WP1	, ,	TO AF WPT		11 AF WP1	_	_	AF WP1					1 AF WP1				AF WP2	
Summary Period /	Month Gi PN	1.	4	5	100	1/4	1	6	8	ò	1	12,		-		2,2		m	T	•	5		6		_	8		6	1	2		=			12	•				-		_		_	_
CWIP Ledger Summary Period /	X EAR	2003	L	L	L.	L	1	1	T	_1	- (	_	2003 Total	2004		1.		<u> </u>	T		1_	_!	L			1		1	_1_						-1-				2004 Total	2005					
O	e Cine	-	- 0	. 67	. 4		) (I	0 1	_	₩	<b>o</b> n	_		12	₽;	4 42	9	7	0 4	2 5	7 2	23	83	75	52 %	3 12	78	8	8	<del>د د</del>	3 8	8	35	<u>چ</u> ا	÷ 8	8 8	4	_		6 4	: 13	. 4	4 5	\$ <del>\$</del>	33

Arizona American Water Company Agua Fria Water District Docket No. W-01303A-05-0280, et.al. CWIP Ledger

	Adjusted Total	13,000	19,872	13,000 75,898	3,795	(3,6/0,125)	1,175	109,027	69 815	28,531	49,499	242,4	1,072	37,071	989	1,593	38,524	6,189	271	6,660	3,444	3,236	202	288,670	186,395	6,748	20.00	235	135,835	3,570	2,985	29,307	2,187	1,021	29,077	25,565	29,821	109,947	20,730	61,050 88.131	3,540	(30,589) (21,609)	
Adjust	105260 Overthead				(184)	_	E				i	(73)			(1,757)	(33)	(1,125)	(Fe)	(798)	(32)			(597)	(13)		(45)	(922)	(883)	9	(158)		9	(6,240)	(4,026)	(219)	5	(511)	68	(2,930)	40		3,144 (196)	
Adjust	AFUDC	(i)			(571)			96	(101)	(87)	£33	(282)			(190)	313	£	(38)	(86)	(626)	Ì		<u>6</u>	(193)	!	(148)	() ()	(8)	(87)	(639)		(65)	(989)	(325)	(161)	(182)	(162)	9	(324)	(963)		149 (119)	
	AFUDC Part				(44)			6	<b>⊚</b> €	33	ଚ	(45)			(15)	<u>6</u>	⊕ (	<u>@</u>	6	(48)			9	(15)	;	E	<u>()</u>	<u></u>	6	(49)		(9)	(54)	(22)	(12)	(15)	(12)	<u>@</u> {	9	(51)		<b>≘</b> @	
	Total	8	19,872	13,000	4,595	(3,670,125)	1,253	109,128	878	28,624	49,545	5963	1.072	37,071	2,557	1,745	39,780	6,346	191	7 414	3 444	3,236	869	288,890	186,395	6,952	1,422	000	135,935	4,417	2,995	29,383	9,177	5,397	29,470	25,789	30,505	110,036	910.09	88 131	3,540	(33,893)	
105375 -	AFUDC Fauity	- Cunha			1,565			257	276	238	117	1,603		_	520	303	333	569	236	1 716	?		171	528		4 5	320	205	240	1,751		179	1,907	890	442	525	443	208	888	1,815		(409)	
105350 -	AFUDC	5			845			138	<del>2</del> 8	128	63	865			281	164	180	145	127	928	3		95	285		218	280	7 5	129	945			•	480			238	112	480	980		(220) 176	
105280 -	Retainage	5,759		4,445																												(1.504)				(1,314)		(8,706)				754	
105275 -	Contracted	7.241	16,933	8,555 75,898	(000'9)	(27 785)	(61,100)	108,732	(8,000)	21,765	49,365	•		37.071			38,143	5,235	43,0/1	(2004)	(5,050)			288,085	186,385	3,174	000	18,/00	135,560	(902)		30.089			27,214	26,277	29,026	118,415	55,711	56,114		(22,737)	
105270 -	Svc. Co.	Citatura	2,860		1,510	1.679	1,175					1,308	20, 1	1						2.158	3,444	3,236									2,995									2,502	3.540	(8,620)	
	105260 -	Overniead			184	114	- 12					7			1,757	33	1,125	<u>.</u>	208	780	2		597	13		45	622	11/	9	158		90	6.240	4,026	219	17	511	_	2,936	<b>8</b>		(3,144)	
105250 -	Labor	Cvernead	35		142	242	747		160	166		394				446		237		562	900					223		336		155		180	3		508		101			117		(134)	
	105200 -	Co. Labor	4		261	907	9		283	327		702				799		409		Cac	708					885		579		287		227	3		388		186			236		(267)	ir.
105175 -	Prof Svc -	Intrastr																																		i							
	105150 -	M&S			6,089				6,000	8.000										2000	2,025					1,575																	
105125 -	Permits	Bidgs																												905					758								
3LOBJ)	105110	History																																									
CWIP Acct. (GLOBJ)	105050 -	Accruals				(3,670,125)																																			88,131		_
Work Order /	Subjedger	(GLSBL)	50066419	50072462	50028302	50051116	50066419	50072321	50067913	50072338	50072463	50028302	50066419	50067913	50072321	50067913	50072338	50066419	50072462	50072483	50028302	50066419	50072320	50072321	50067908	50067913	50072338	50066419	50072462	50028302	50066419	50067913	500/2320	50067908	50067913	50072338	50066419	50072462	50072463	50028302	50051116	50067913	30012324
		_[	AF WP5		2 AF WP1				AF WP2	AE MOS	2	3 AF WP1				AF WP2		AF WPS			AF WP1	-	_	_	AF WP2			AF WP5		S AF WP1				AE WP?			AF WPS	) :		6 AF WP1	_		
Summary Period /	Month	(GLPN)	<u> </u>	· · · · ·	2 4	i	-		17	15		100				.~	_				4									1	•			_			•			9			_
CWIP Ledger Summary		- 1	5007		L						-																													!			-
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Arizona American Water Company Agua Fria Water District Docket No. W-01303A-05-0280; et.al. CWIP Ledger

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Overhead	3,309	679'L	(3,381)
   | (884)  | 10017  | (438)   | (856)  | 358  
   | (48)   | (23  |  | 391  |   
   | (228)  | (28)   | (266)  |  | (539)   
  |  | (236)    | (48)   | į        | (Z) (Z   | (4/0)  | (210)  
   |   | (4 24.2)  | (29)  | (137)   |   
  | (135)  | (85)  | E (   | €.  
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  |  |  |  |  |
| Equity    | <b>E</b>   | (328)  | (363)  | (629)  | (S 18)   | (787)  | (425)  
   | (2)  |  |   |  | (80  
   | (106)  | (330)  | 617  | (186)  | (398)   
   | (308)  | (427)  | (813)  |  |   
  |  | (106)    | 3  |          | (333)  | (370)  | (612)  
   | (01.6)  | (376)   | (430)   | 834   |   
  |  |   | (185)   | (0#/)   
   | (335)  | (383)  | (372)  |  | (323)   
  | (298)  | (691)  | (553)  | (433)  |
| Çept<br>T | (24)   | ŝ  | (Z)  | <u> </u>   | Ç.   | <u> </u>   | (33)   
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   | (\$4)  | (25)   | (54)   | (15)   | (23   
   | (54)   | (33)   | (63)   |  |   
  | 1  | €        | (55)   | į        | (56)   | (28)   | 90   
   | ý   |   |   |   |   
  |  | :   | (19)  | (00)  
   | (36)   | 39   | 8  |  | (2)   
  | (3)  | (23)   | (43)   | 8 6  |
| Total     | (340)  | <u>£</u>   | 93,499   | (23,732)   | 23.826   | 16,021   | 894  
   | 17,534   | 119,893  | 1,562   | 2,079  | 15,070   
   | 3,026  | 1,415  | 28,047   | 13,713   | 32,351  
   | 87,890   | 1,830  | 8,759  | 170,975  | 3,817   
  | 2,896  | 682      | 3,049  | 228,269  | 1,425  | 2,828  | 1,140  
   | 167,375   | 401.0   | 1 843   | 40,338  | 576,797   
  | 2,346  | 1,927   | 110,450   | 39,004  
   | 1 435  | 36.126   | 185,593  | (167,375)  | 43,890  
  | 39,311   | 498,630  | 119,422  | 1,857  |
| Equity    | 1,928  | 802  | 288  | 259  | 900  | 772  | 1,163  
   | 2,111  |  |   | -  | 220  
   | 1,935  | 8  | 869  | 537  | 730   
   | 842  | 1,170  | 2,226  | _  |   
  |  | 289      | 1,949  |          | 513  | 1,012  | 900  
   | Ş   | 289   | 178   | 2.285   |   
  |  |   | 534   | 2,049   
   | 918  | 1.077  | 1,018  |  | 2967  
  | 815  | 1.894  | 1,515  | 1,187  |
| Debt      | 1041   | 487  | 537  | 352  | 324  | 417  | 628  
   | 1,139  |  |   |  | 119  
   | 1,044  | 488  | 469  | 290  | 384   
   | 455  | 631  | 1,201  |  |   
  |  | 55       | 1,052  |          | 482  | 546  | 324  
   | ş   | 482   | 909   | 1,233   |   
  |  |   | 288   | 80  
   | 405  | 581  | 548  |  | 522   
  | 440  | 1,022  | 818  | 1 280  |
| Bidgs     |  |  |  | 678  |  | 682  |  
   |  |  |   |  | 754  
   |  |  |  | 664  | | |
   | 4,318  |  |  |  |   
  |  |          |  |          |  |  |  
   |   |   |   |   |   
  |  |   | 7,305   |   
   |  |  | 9.201  |  |   
  |  | 49,000   | 5,853  |  |
| Services  | ,  | •  | 76,803   | (25,266)   | 22,797   | 12,954   | ٥  
   | 10,915   |  |   |  | 14,335   
   |  |  | 25,257   | 12,613   | 31,227  
   | 82,047   |  | 1,482  |  | | |
  |  |          |  |          |  | 800  |  
   | 1   | 3,730   |   | 33.869  |   
  |  |   | 102,316   | 36,480  
   |  | 24 468   | 174,811  |  | 42,401  
  | 33,759   | 441,000  | 111,206  | 27 173   | | | |
| Charges   |  |  | 11,028   |  |  |  |  
   | 923  |  | 1,123   | 1,123  |  
   |  |  |  |  |   
   |  |  | 3,583  |  | 3,278   
  | 2,896  |          |  |          |  |  |  
   |   |   |   | 2814  | i   
  | 2,211  | 1,843   |   | |
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  |  |  |  | 000  |
| Overhead  | (3,308)  | (1,829)  | 3,381  | (169)  | 106  | 1,197  | (897)  
   | 994  |  | 438   | 956  | (358)  
   | 48   | 22   |  | (391)  |   
   | 228  | 83   | 586  |  | 538   
  |  | 536      | 48   | İ        | 8  | 470  | 216  
   |   |   | 1,342   | 137   | !   
  | 135  | 85  | ^   | 48  
   | \$   | 3  | 15   |  | | | |
  | 282  | 5,714  | 31   | 23   |
|           |  |  | 252  |  |  |  |  
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| Accruals  |  |  |  |  |  |  |  
   |  | 119,893  |   |  |  
   |  |  |  |  |   
   |  |  |  | 170 975  |   
  |  |          |  | 228.269  |  |  |  
   | 167,375   |   |   |   | 578 707   
  |  |   |   | _   
   | (86,742)   |  |  | (187 275)  | (6/6/101)   
  |  |  |  |  |
| (GLSBL)   | 0072321  | 0067908  | 30067913   | 70072338   | 30068419   | 30072462   | 50072463   
   | 50028302   | 50051116   | 50066419  | 10067913   | 50057320   
   | 50072321   | 50052008   | 50067013   | 20001813   | 2000/2330   
   | 50000418   | 50072463   | 50028302   | 50051116   | 50066418  
  | 50067913   | 50072320 | 50072321   | 50065314 | 50067908   | 50067913   | 50072338   
   | 50065315  | 50066419  | 50072462  | 50072463  | 50026302  
  | 50066419   | 50067913  | 50072320  | 50072321  
   | 50065314   | 50067908   | 50067913   | 50012335   | 50065319  
  | 50070855   | 50070880   | 50072462   | 50072463   |
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  |  |  |  |  |
|           | Month FACH ITY (SI SBI ) Accurate History Bildges Was infrast Co. Labor Overhead Overhead Charges Services Bildgs Debt Equity Total Debt Equity Overhead T | Month Subredge Loudon History Blidgs M&S Infrastr Co. Labor Overhead Charges Services Bkigs Debt Equity Total Debt Equity Overhead (CLP) FACILITY (CLP) Acruals History Blidgs M&S Infrastr Co. Labor Overhead Charges Services Bkigs Debt Equity Total Debt Equity Overhead 33.99 | Month   Mont | Month   FACILITY   Subarger   10-50-0   10-51   10-5 | Month   FACILITY   CutSBL)   Accordate History   Bidgs   M&S infrastr   Co. Labor   Overhead   Calcable   Ca | Modelly   March   Ma | Month   FACILITY   Subregue   10-50-0   10-11   10-1 | Modelly   FACILITY   College   10-50-0   Marchine   M | Mode   Part   Collect   March   Marc | Month   FACILITY   Cid.SBL)   Accutals History   Bidgs   M&S   Infrast   Co. Labor   Overhead   Charges   Services   Bidgs   Debt   Equity   Total   Cid.SBL)   Co. Labor   Co. Labor | Modelly   Pacility   Calcabia   Mass   Infrast   Co. Labor   Overhead   Ove | Month   FACILITY   Calcabia   Location   L | Model   Mode | Coll PN   Coll | Modest   M | Modelly   Mode | Coll Physical Registration   Coll Labor   Coll Labor | Month   FACILITY   Submission   Month   Mont | Coll Physical Residue   Marchiage   Marc | California   Cal | Month   FACILITY   CLEAN   March   M | Column   C | March   Facility   F | Main     | March   Marc | Main     | March   FACILITY   Calculation   March   Mar | Action   A | Comparison   Com | Activity   Activity | Cut No.   Cut | Cuty   Cuty | Art   Art | Activity   California   Calif | March   Marc | Application   Application | Application   Application | Part   Part | Column   C | Column   C | Column   C | Charles   Char | Company   Comp | Chapter   Chap | Column   C | Chief   Chie | Control   Cont |

Arizona American Water Company	gua Fria Water District	ocket No. W-01303A-05-0280, et.al.	Ledger
irizona Ar	Agua Fria	Socket No	WiP Ledger

CWIF AGE: (GELOBE) 105125 - 10 105150 - 10 105050 - 105110 - Pennis 105150 - Pro Accusis History Birgs MAS . In (364,071)	105125 - 105150 - 105	1	무분들	105175 - Prof Svc - Infrastr	105200 - Co. Labor	105250 - Labor Overhead	j	105270 - Svc. Co. Charges 1,918	105275 - Contracted Services	105280 - Retainage Bidgs	105350 - AFUDC Debt	105375 - AFUDC Equity	(364,071)	Adjust AFUDC Debi	Adjust AFUDC Equity	Adjust 105260 Overhead (3,981)	Adjusted Total (364,071)
50072320 50072321 50065314	352,595						4,469		192,095	11,531	1,206	1,244	3,091 38,779 352,595	(35)	(454) (816)	(1,261) (4,469) (8,339)	7,831 205,052 29,561 352,595
					511	285	3,329 2,467 8,019		39,165 51,066 34,170	3,860	503 681 830	932 1,262 1,538	43,929 56,272 48,416	8.88 8.88 8.88	(340) (461) (561)	(3,329) (2,467) (8,019)	40,234 53,309 39,792
	71,082				202	108	567		20,231		8 5	1,201	71,082 22,081	<b>&amp;</b> 6	(439)	(667)	71,082 21,609 526
		į					8,241 4,307		59,201	5,649	8c1,1 1,051 217	1,948	76,081	6 6 6 6 6 6	(711)	(8,241) (8,241)	2,460 67,084
90	(591,724)				539	288	1,250	2,634	42,446		1,437	2,663	51,258	(75)	(972)	(1,250)	48,960
							797	2,901	60		,	Ç F	3,697	;		(797)	2,901
١							1,011		224,004	207'17	1,261	2,336	228,612	(4) (6) (8)	(632) (853)	(6,441)	203,647
_	(223,258)				958	513	1,348		30,856 158,196 50,767		613	1,135	(223,258) 30,856 161,292 56,413	(32)	(414)	(1,348)	(223,258) 30,856 159,497 53,971
	(71,082)				154	224	20 20		31,728	8/8/67	104	1,285	(71,082) 33,721 972	( <del>)</del> (9) (9) (9)	(603) (473) (70)	(1,213) (20)	72,835 (71,082) 33,212 876
			, ,				110 2,065 1,666		(8,957) 113,231	5,488	1,178 1,148 786	2,183 2,126 1,457	3,471	(60 (50 (50 (50 (50 (50 (50 (50 (50 (50 (5	(797) (776) (532)	(110) (2,065) (1,666)	2,503 (1,031) 114,901
1		33,800					839	5,197			1,612	2,987	44,435	(84)	(1,091)	(839)	25,141 42,422
	,	15,000					1,862	8,366			1,431	2,652	8,366 6,817 20,945	(75)	(898)	(1,862)	8,366 6,817 18,041
1	(270,864)	26,142					246				34	5,261	789,607 26,484 (270,864)	(2) (2)	(1,921) (23)	(9,397) (246)	778,141 26,213 (270,864)
		441,081 33,000 13,000 25,878			120	29	386 8,267 605 574 243	(2,351)	278,448 (30,856)		1,950 969 1,033	3,614 1,795 1,814	386 733,360 3,348 16,521	(54) (54)	(1,319) (655) (699)	(386) (8.267) (605) (574)	2,037
		32,200 4,350 75,000			385	211	0 907 757 757	(2,860)			837 111 1,283	1,551 207 2.378	33,041 4,718 79,398	£.66	(566) (75) (868)	(50)	31,725

CVVIP Leager Summary Period /	Month YFAR (GIPN)	9		2005 Total	2006																															L				
ÁI .	FACILITY	12 A			1 AF WP1	:				AF WP2	• • •		· · · · · ·	AF WP5							2 AF WP1					AF WP2				AF WP5						3 AF WP1				
Work Order /	Subledger (GLSBL)	50072462	50072463	1000	50028302	50066419	50067913	50072320	50072321	50067313	50067908	50067913	50072338	50063558	50065315	50056419	50070860	50072462	50072463	50072467	50028302	50066419	50067913	50072320	50072321	50065314	50067908	50067913	50072346	50065315	50066419	50070860	50072462	50072463	50072467	50028302	50066419	50067913	50072320	50072323
contract (acces)	105050 - Accruals		•					•	•		•	•	•		388,674	•	•	•	•		103 804	-				97,827		<u>.</u>		(148,125)						400 604)	1100,0011			
1000)	105110 - History	13,000	347,018	1,832,580	(30,799)			(15,000)	(772,110)	(50,142)	(441,081)	(33,000)	(13,000)		000	(32,200)	(186)	(13,000)	(202,144)		(3,001)										925	(967'7)		(75,000)	(1,001)					
105125 -	Permits			2,163								300																												
406460	-051501 M&S			48,630																																Ξ		168		
105175 -	Prof Svc - Infrastr			2,800																																				
000307	Co. Labor			14,462	465							1,031			5	74.6	2				202							4,495		:	242	1				1,127				
105250 -	TO.			7,957	362							828			*	ŧ	:				70/						ĺ	3,5/2			487	2				822				
105260	_	ı	246	131,740						(386)		386									207			1,623	400.4		69	1,130	5.5	į	95	109	1,159	147	5	884		į	858 973	2
105270 -				95,371	207	(2,828)	1,885													3	800.0	4,965	15,604													6,954	2,528	5,117		
105275 -				4,803,705	14,996			55,247	26.142	(30,856)	356,463	47,386	80.1% 80.1%	(377,500)	24 055	20,47		43,108	126,246	101 07	10,13		;	26,489	25,130		32,090	(5,379)	(2)		1 981		22,854	75,000	1,001	23,844	(21,100)		58,580	20,00
105280 - Patainane	Bidgs			161,629			***	\$/Z'0t					208,0					8,913						2,612				1.406					5,150					,	810,7	
105350 - AFLIDG	Debt	1,152	99	67,038	1,675		•	1,450	999		2,892	1,000	67		803	118	1,389	1,172	,990 1	200	70/1		,	1,616	69		2,974	1 297	67	Š	119	1,400	1,286	2,012	68					
105375 - AFLING	Equity	2,135	122	124,218	3,103		-	7 145	125		5,359	1,853	124		1 655	219	2,574	2,171	3,688	120	<u>.</u>		-	7,994	128		5,512	2,403	125	,	220	2,593	2,384	3,728	126					
		16,356	1,434	7,292,293	(8,893)	(2,828)	000	64,038 /44,004)	193	(31,242)	(76,367)	19,784	191	(377,500)	388,674	337	3,964	42,364	(70.220)	193	103.894	4,965	15,604	35,334	20,108	87,827	41,267	2.276	197	(148,125)	348	4,102	32,833	5,887	200	103,894)	(18,572)	5,285	59,553	3
Adjust A		(g)	§ @		(87)		í	9 (3	<u>(</u> 4	:	(151)	(25)	<u>g</u> 60		(4)	9	<u> </u>	(61)	£)	€ €	(ea)		į	(84) (24)	€	:	(155)	(89)	€	67	£ 6	<u></u>	(67)	(105)	₹					
Adjust /	_	(780)	(44)		(1,133)		1000	(961)	(46)		(1,957)	(676)	(45)		(804)	(80)	(940)	(793)	(1,346)	(40)	(1.13)			(1,093)	(47)		(2,012)	(877)	(46)	(363/	(8)	<b>9</b>	(870)	(1,361)	(46)					
Adjust 105260	Overhead	(69)	2							386		(386)								(000)	3		3	(3,623)	₹ 9:		(691)	. 0		ę	1	E	5,15	( <del>1</del>	ě	<u>ő</u>		ę	(873)	

Adjusted	Total	24,220	(25,878)	377,500	33,772	(1,084)	(72,005)	34,266	29,128	146		27,819		, 67.			1,591		29,834	1,292	. 84.616	٠.		1,233,918	8,558,951			Adjusted	100												(180 723) 8 558 951
Adjust 105260	Overhead	(1,135)	9		(547)	9	(110)	(732)	(158)	(5)	(1,037)	(3,315)	(3,401)	2	(1,454)	(631)	(1,696)	ê	(800)	30	(60)	(1.165)	(10)		(180,723)		Adjust	105260	Overneau												(180 723)
Adjust AFUDC	Eduity				(665)	(8)	(954)	(638)	(1,388)	(4)															(76,078)		Adjust	AFUDC	Edulty												(76.078)
Adjust AFUDC	Dept				(51)	9	<u></u>	(72)	(107)	€															(5,866)		Adjust	AFUDC P.E.	ă S												(5.866)
	Total	25,355	(25,873)	377,500	35.036	(786)	(70,867)	36,010	30,781	202	1,037	31,134	112,134	6,1,00	71,080	15,922	3,287	(150.555)	30,634	1,262	88 15.7	386 880	1	1,233,918	8,821,618			,	10131	428 953	1,300,447	517,959	47,226	531,086	1 863 040	26.886	594,333	735	685,383	1,209,651	8 271 618
105375 - AFUDC	Equity				1,823	222	2,613	2,572	3,801	127													-	78,912	210,945		105375 -	AFUDC	Equity	30,322	21,076	13,832	2,063	16,361	35,020	315	13.799	310	18,119	23,009	210 045
105350 - AFUDC	Dept				984	120	1,410	1,388	2,051	69														42,588	113,843		105350 -	AFUDC	Dept	7.589	11,374	7,485	1,114	8,841	10.385	170	7.447	167	9,778	12,418	113 843
105280 - Retainage	Bidgs	9000	C74'7					6,298				4,325					2,642				24.470	74,470		81,965	243,594		105280 -	Retainage	Blogs				!	49,000	64,90		57.131		62,560		242 504
105275 - Contracted	Services	19,105	70,07	377,500	30.573			25,020	94,644	1000	COD'S	23,495	108,733		69.626	12,778	(1,051)		26,693		177.00	385 715		2,751,704	7,678,062		105275 -	Contracted	Services	326,5/5	1 249 523	391,363	35,740	441,000	208,121	26,147	500.513		577,621	1,159,505	1,001
105270 - Svc. Co.	- 1																							44,524	277,358		105270 -	Svc. Co.	Charges	181,506	14,500	53,348									030 220
105260 -	Overhead	1,120	(\$6) 5-		247	È	110	73.	158	5	1,481	3,315	3,401	9	1 454	631	1,696	n	800	99	8 5	1,041	÷	34,988	180,723			105260 -	Overhead	18,690	18 473	15,712	1,320	15,864	767'A	31,020	15 443	257	17,304	14,719	266
105250 - Labor	Overhead	2,140			7.74	168	8				989					1,117			1,412	280				13,778	24,518		105250 -	Labor	Overhead	6,842	ccc'*	10,659	2,484	•	200						077.0
105200 -	Co. Labor	2,733			563	995	917				867					1,396			1,729	11				17,244	37,085			105200 -	Co. Labor	11,350	0,43	15,135	4,006	;	3						100
105175 - Prof Svc -	Infrastr																								2,800		105175 -	Prof Svc -	infrastr	1,400		1,400									
105150 -	- 1	243			ş	2																		495	50,227			÷	M&S		6,0,0	7,986								;	25,141
105125 - Permits	Bidgs																							300	2.463	<u>.</u>	105125 -	Permits	Bidgs	905		1.058	200								
-OBJ) 105110 -	History		(95,878)	2000		, and .	(22)	(000'67)	(69,874)															(1.832.580)	0			105110 -	History	•	•		•	•	•	٠	•		•	•	,
CWIP Acct. (GLOBJ) 105050 - 10511	Accruals				(89,994)										(29,743)				(150,555)						0	CWIP Account		105050 -	Accruals	,			•	,	•	•	•			•	,
Work Order / Subledger		50067908 50067913	50072338	50063558	50065315	50066419	50070855	50070860	50072463	50072467	50028302	5005/913	50072321	50072324	50065314	50067908	50072338	50072346	50065315	50070855	50070860	50072462	50072463	1		Summary	1	Subledger	(GLSBL)	50028302	50066419	50067913	50070855	50070860	50072320	50072321	50072324	5007238	50072462	50072463	50072467
5	FACILITY		<u> </u>	T		in !	χ, γ	กัน	, in			יי ה	, <u>v</u>	জ	AF WP2 50	ń ir	<u> </u>	1	AF WP5 50	_ iñ	-Š	un i	n ü	2			1					n Equip.							-		
Summary Period / Month		3 AF WP2		AF WPS							4 AF WP1				AF.				¥			_								gineering & L	c - Engineeri	vater i reaum n. Fronineeri	c - Engineeri	5 8-in. Trunk	Structures &	Water Treatn	Communicati	Structures &	Structures &	Water Treatn	Communicati
CWIP Ledger Summary Period / Month	YEAR (GI	2006																-						2006 Total	Total	B.				AF Arsenic - Engineering & Design	AF WP5 Arsenic - Engineering	320 - Ar Wrz Water Treatment Equip. AF WP2 Assents - Froinsening	AF WP5 Arsenic - Engineering	331.2 - AF WP5 8-in. Trunk Line	304.3 AF WP1 Structures & Improv.	320 - AF WP1 Water Treatment Equip.	346 - AF WP1 Communication Equip.	304.3 AF WP2 Studures & Improv.	346 : AF WP2 Communication Equi	320 - AF WP5 Water Treatment Equip.	346 - AF WP5 Communication Equip
S CK		- 7	e .	4 ru	ω	_	∞ •	σ Ş	2 ;	: 2	£ ;	<b>4</b> 4	ŭ #	1	82	<u>e</u> 8	3 5	8	នន	 1 %	 ; %	- 72	8 8			2 2 2 2 2 2	3		38	37 AF								46 2 3			

Arizona-American Water Company Agua Fria Water District Docket No. W-01303A-05-0280 et. al. 4-Factor Allocation - Dec. 2005

4-Factor Allocation	(W. Div)									0.1274																0.7301			0.1425													
4-Factor Allocation	Cent. Div.)			0.1089			0.0599						0.0956			7474	<b>t</b> 0.2.5			0.0901			0.0075									0.2426			0.1254		4	0.0918				
4-Factor Allocation	(Corp.)		0.0978			0.0529			0.0129			0.0857			7 4 5 5	0.1332			0.0787			0.0065			0.0840			0.0153			0.2178			0.1126			0.0805					
Direct O&M (Excluding	<u>Labor</u> )	e 2 153 738		0.1951	178,943	0.0150	0.0162	208,255	0.0174	0.2279	376 643	0.0345	5.00.0	0.00	2,07,303	0.17.50	0.1882	655,488	0.0548	0.0594	62,765	0.0053	0.0057	571,241	0.0478	0.6253	134,105	0.0112	0.1468	2,624,775	0.2196	0.2378	1,502,667	0.1257	0.1361	1,407,070	0.1177	0.1275	11,952,765	11,039,164	913,601	
Salaries &	Wages	6000	0.0153	0.0188	126.248	0.0320	0.0395	80.042	0.0203	0.1074	220.383	020,000	0.0812	0.1001	21/22	0.2162	0.2665	355,076	0.0900	0.1110	47,312	0.0120	0.0148	549,981	0.1394	0.7378	115,391	0.0293	0.1548	587,689	0.1490	0.1837	393,633	0.0998	0.1230	456,081	0.1156	0.1426	3,944,825	3,199,411	745,414	
General	Customers		22,039 0.1584	0.1819	14 931	0.1073	0.1232	1 054	9200 0	0.0010	7.007	CUC, /	0.0525	0.0003	23,011	0.1654	0.1899	15,366	0.1105	0.1268	514	0.0037	0.0042	15.427	0.1109	0.8587	1.485	0.0107	0.0827	26,514	0.1906	0.2188	6,755	0.0486	0.0558	4,719	0.0339	0.0390	139.120	121.154	17 966	>>>
Plant	Service		\$ 15,333,510	0.0396	23 427 251	.021,121,02 .0000	0.000	2.2020 2.	100,000;2 000,000	0.0000	0.1155	72,630,669	0.1776	0.1878	26,710,723	0.0653	0.0691	24,399,382	0.0597	0.0631	2.023.820	0.0049	0.0052	15.464.012	0.0378	0.6986	4 114 623	0.0101	0.1859	127.637.736	0.3121	0.3300	72.180.580	0.1765	0.1866	22.464.939	0.0549	0.0581	408 944 097	386 808 610	22,555,515	, 100, 100, 100, 100, 100, 100, 100, 10
	Line No. <u>District</u>	-	2 Sun City Wastewater	3 Az. Corp. Allocation		in o	5 AZ. Corp. Anocaudii		8 Monave vvastewater		10 District Allocation	Dis	12 Az. Corp. Allocation	13 District Allocation	14 Sun City Water	15 Az. Corp. Allocation	16 District Allocation	J. S.			Ė			7	2	24 Az. Colp. Allocation	25 District Allocation	25 navasu vvatel		٥	30 Az Com Allocation		Ë	33 Az Com Allocation		Č			Ė			40 Western Division Corp.

<u>[</u>	Percent Increase	15. 14. 14. 15. 14. 15. 14. 15. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	8.5% 11.4% 15.1% 7.8% 6.4%
[0]	Proposed <u>Rates</u>	\$ 10.45 \$ \$ 10.45 \$ \$ \$ 11.99 \$ \$ 13.53 \$ \$ 13.53 \$ \$ 15.07 \$ \$ 23.27 \$ 23.27 \$ 29.93 \$ 27.71 \$ \$ 32.15 \$ 34.37 \$ 44.53 \$ 52.47 \$ 55.47 \$ 60.41	
[8]	Present <u>Rates</u>	\$ \$ 9.08 \$ \$ 10.46 \$ \$ \$ 9.08 \$ 11.84 11.84 13.22 14.60 14.60 16.66 18.72 18.72 18.72 18.72 18.72 29.02 \$ 29.02 \$ 33.14 \$ 33.14 \$ 33.14 \$ 33.14 \$ 50.55 \$ \$ 50.55 \$ 50.55 \$ 50.55 \$ 50.55 \$ 50.55	
[A]	Gallons <u>Consumption</u>	1,000 2,000 5,000 6,000 6,000 1,000	Average Residential Consumption (1,000 Gal) Average Residential Bill Monthly Minimum Rate Commodity Rate 0 to 4,000 gallons Commodity Rate 4,001 to 13,000 gallons Commodity Rate 13,001 gallons
	Line No.	-	3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3